



Relevant SAIs

Operational Plan 2025



A. Objective

To support Supreme Audit Institutions (SAIs) in enhancing sustainable SAI Audit Practices, which are responsive, add value, and deliver quality and impact on a sustainable basis for contributing to better societies and improved lives.

B. Strategy

In keeping with the IDI strategy 2024-2029, the work stream will:

- provide more holistic, predictable, and regular support
- help SAIs conduct audits in relevant and trending areas by empowering SAIs to recognise and address emerging trends, risks, and evolving stakeholder expectations
- help SAIs showcase their value, which in turn bolsters public confidence and helps reinforce SAI's position within the national accountability framework
- aid SAIs in shaping future developments in public sector audit and being recognised as significant contributors in areas of national and global importance
- continue our strong focus on gender and inclusion

We plan to achieve this strategic intent by delivering value across four key areas:



Competent SAI auditors, Effective SAI Audit leaders, Sustainable Audit Practices, and Raised SAI Audit Profile.

These four deliverables cut across the Professional and Relevant SAIs work stream. While the Professional SAIs work stream focus is on audit practices, in this work stream we plan to support SAIs in demonstrating the relevance of their audit work by focusing on key trends like auditing digital transformation and use of technology in audits, auditing climate action, auditing for equal futures and auditing the implementation of 2030 Agenda and Sustainable Development Goals(SDGs) as well as exploring SAI role in providing oversight on sustainability reporting.

Under the value delivery area of **competent** SAI auditors, the highlights of our 2025 plans include:

- Launch of SAI Audit Analytics initiative as a long-term regular support for financial, performance and compliance auditors to use data analytics, including AI, in their audits.
- Design and Development of SAI Technology Auditors initiative as a long-term regular support for SAI auditors to conduct audits of use of technology, including use of AI, by governments.
- The SAI SDG Auditors initiative will create a pool of SAI SDG Audit Leaders and SAI SDG Auditors, who demonstrate competencies for auditing SDGs as per IDI's SDGs audit model (ISAM) 2024. This professional development includes professional education on auditing the 2030 agenda principle of 'leave no one behind'.
- We have picked up auditing debt sustainability as an emerging issue of interest for SAIs. As this is a new area, we will explore it together with the INTOSAI Working Group on Public Debt (WGPD), we have planned a knowledge webinar together with them in 2025.

In 2024 we focused on building **effective** SAI audit leaders through Leveraging on Technological Advancements (LOTA) Pioneers and Equal Futures Audit (EFA) Changemakers initiatives, which created change agents for technology and equality audits at the functional and team leadership levels in participating SAIs. In 2025, we plan to

- Graduate the pools of LOTA Pioneers and EFA Changemakers
- Start working with SAI SDG Audit Leaders
- Hold high level education and dialogue with Heads of SAIs and SAI top leaders on technology, including AI and auditing SDGs implementation.

Under sustainable audit practices, we plan to facilitate a global cooperative audit examining the effectiveness of overall processes and institutions for the implementation of SDGs. Such audits could focus on areas like climate change, budget credibility or the implementation of the leave no one behind principle. We plan to facilitate the audit of climate change adaptation actions (CCAA) in Arabic. In working with emerging trends, we will start designing an initiative to support SAIs in auditing sustainability reporting in the public sector.

We will continue to engage with a wide variety of key stakeholders working with technology, inclusion, SDGs, climate action, sustainability reporting and public debt sustainability. We will partner with INTOSAI WGEA for a global publication on CCAA audits. The global publication is expected to facilitate the impact of CCAA audits by raising the global profile of these climate change audits. We will continue our strong partnership with United Nations Department of Economic and Social Affairs (UNDESA), UN women and INTOSAI General

Secretariat in the work we do with auditing SDGs. For the initiative on SAI SDG Auditor, we will also partner with SAI India, as the KSC Chair. Standard setters like International Public Sector Accounting Standards Board (IPSAS B), Association of Chartered Certified Accountants (ACCA), International Federation of Accountants (IFAC), Financial Audit and Accounting Sub Committee (FAAS), the INTOSAI Professional Standards Committee (PSC) and SAIs will be our key cooperation partners in working with auditing sustainability in the public sector. We will continue to engage extensively with different partners to promote and support the role of SAIs in emerging areas.

C. Partnerships

Working together has been a cornerstone of IDI's service delivery model. We work together with participating SAIs, as we follow a facilitatory approach to capacity development. We work together across the INTOSAI community to build synergies and mobilise shared resources and we work together with partners outside the INTOSAI community for shared purposes. We are constantly working and strengthening our relations with the INTOSAI regions and regional bodies. Beyond the INTOSAI community, we will partner with various United Nations bodies, such as the United Nations Department of Economic and Social Affairs (UNDESA), United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), United Nations Environment Programme (UNEP), United Nations Framework Convention on Climate Change (UNFCCC), United Nations Office for Disaster Risk Reduction (UNDRR), United Nations Development Programme (UNDP), as well as other organisations like the ACCA, IFAC, IPSAS B, the International Budget Partnership (IBP), the Intergovernmental Panel on Climate Change (IPCC), the Inter Parliamentary Union (IPU), the World Bank (WB), Information Systems Audit and Control Association (ISACA), World Health Organisation (WHO) and Oxford University. We will also explore partnerships with academia and citizens in areas of technology, climate action, Sustainable Development Goals (SDGs), equality, sustainability reporting and public debt sustainability.

We also partner with and receive earmarked funding from development partners such as the European Union (EU), Global Affairs Canada and the General Court of Audit Saudi Arabia. The work stream also utilizes IDI core support from SAI Norway, SAI Latvia, the Swedish International Development Cooperation Agency (SIDA), and the Austrian Development Agency (ADA), Irish Aid and INTOSAI.

D. Delivery Mechanisms

Long-term predictable competency development of SAI auditors – We plan to introduce long-term predictable streams of support to develop competencies of SAI auditors in areas like auditing technology, using data analytics in audit and auditing SDGs. We hope that such support will help SAIs have in place and maintain a critical mass of competent technology and SAI SDG auditors.

Change Agents – To ensure the graduation of Leveraging on Technological Advancement (LOTA) Pioneers and Equal Futures Audit (EFA) changemakers, who are envisioned as change agents set to bring technology and equality to the SAI audit world, we will focus on both the personal growth of the individuals as change agents and technology and equal future audit strategies as part of their development. This will be the first step to institutionalizing change at the SAI level. Tools and guidance have been developed to support the change agents in facilitating these processes.

A shared portfolio of up-to-date audit resources – Maintaining a shared portfolio of audit resources like guidance, tools, question banks, knowledge assets, and learning material in trending and emerging areas of SAI audits is our goal. These currently include areas such as IT audit, audit of climate change adaptation actions, audit of equal futures, IDI’s SDGs Audit Model (ISAM), frameworks for auditing policy coherence and leave no one behind (LNOB) principle. In 2025, we plan to explore the synergies between SAI Information Technology Maturity Assessment (ITMA) and LOTA Scan. Additionally, there are plans to link audit strategy for technology to the playbook on planning for SAI Audit Impact.

Support for strategic audit planning – To support strategic audit planning in the area of SDGs implementation, we aim to help SAIs think ahead, scan their environment for trends, ascertain internal and external stakeholder expectations and formulate realistic plans to fulfil their audit vision.

Leadership Development – In 2025 we plan to develop top management competencies in leadership roles related to data analytics and Artificial Intelligence (AI). We will also develop SAI SDG Audit leaders and continue to engage with SAI leaders at different levels to create awareness about the trends and emerging issues of significance for the SAI world.

Blended solutions for professional education and support – To scale up and diversify the digital professional education solutions we offer, we plan to incorporate upgraded digital platforms like Moodle Workplace and tools for analysis, design, and delivery of digital education and support. Additionally, we will explore new and updated pedagogical solutions, while continuing to utilize integrated education and audit support platforms.

Awareness raising, advocacy and knowledge sharing – Continuing and scaling up our offerings for creating awareness and promoting the role of SAIs in emerging areas is part of our plan. This will be achieved through open sessions, both online and in-person, organized on a regular basis. Additionally, speaking at partner and stakeholder events will be a priority to raise the SAI audit profile in emerging areas.

Knowledge Networks – We will foster LOTA Connect as a knowledge network for SAI audit professionals using technology in audit and auditing technology. In 2025 we hope to grow the network by merging it with the network of experts on ICT governance.

E. Outline Plan 2025

IDI’s annual plans are presented within the context of the IDI Strategic Plan 2024-2029. The following table presents the 2025 plan in the context of background developments till the end of 2024.

Value Deliverable and Initiative	Background developments till the end of 2024	Plan 2025
Value Deliverable 1: Competent SAI Audit Professionals		
SAI Audit Analytics	<ul style="list-style-type: none"> Developed concept note and the course outline Initiated work on a digital education and support platform 	<ul style="list-style-type: none"> Complete development of education and reflection platform for three levels Launch the first batch at entry and intermediate levels in Q3 2025 in English globally
SAI Technology Auditors	<ul style="list-style-type: none"> Outlined plans for project initiation in 2025 	<ul style="list-style-type: none"> Design initiative, develop a competency framework and course outline

WGITA-IDI Handbook on IT Auditing	<ul style="list-style-type: none"> As a part of the WGITA team updated the detailed risk matrix and translation into four languages 	<ul style="list-style-type: none"> Together with INTOSAI WGITA complete the light touch review of the Handbook
SAI SDG Auditors	<ul style="list-style-type: none"> Initiative designed Competency framework and curriculum for SDG Audit Leaders and SDG Auditors. 	<ul style="list-style-type: none"> Develop educational contents and an integrated platform for SAI SDG Auditors Initiative (including auditing leave no one behind) Launch the initiative in Q3
ISAM & Audit Frameworks	<ul style="list-style-type: none"> ISAM 2024 is available in four languages on the IDI website Audit framework for policy coherence and leave no one behind available in English 	<ul style="list-style-type: none"> Develop ISAM case studies with WHO and Oxford University Leave no one behind and policy coherence audit frameworks available in four languages
Auditing Public Debt	N/A	<ul style="list-style-type: none"> Maintenance of IDI-WGPD Audit of Public Debt Management Handbook Knowledge webinar on auditing public debt sustainability
Value Deliverable 2: Effective SAI Audit Leaders		
LOTA Pioneers	<ul style="list-style-type: none"> 31 SAI supported in global LOTA Pioneers 2023-2024 batch in English Ca. 60% SAIs completed their strategic audit plans and issue audit reports as per legal mandate One SAI withdrew due to unavailability of resources Documented lessons learnt from mentors and participants 	<ul style="list-style-type: none"> Support remaining SAIs that could not complete their strategic audit plans and audit reports in 2024. Develop a mechanism and criteria for the LOTA Pioneers Award Award the first Pioneers graduates as per the mechanism developed
SAI Audit Analytics	N/A	<ul style="list-style-type: none"> High Level Workshop on 'Technology including AI' for SAI heads of SAIs participating in SAI Audit Analytics
EFA Change Makers	<ul style="list-style-type: none"> 25 SAIs supported in the EFA Changemakers 2023-2024 batch in English and Spanish Some SAIs completed their strategic audit plans and audit reports 	<ul style="list-style-type: none"> Document lessons learned from EFA Changemakers. Support SAIs that could not complete their strategic audit plans and audit reports in 2024. Develop a mechanism and criteria for the EFA Changemakers Award. Award the first Changemakers graduates as per the mechanism developed
LOTA Connect	<ul style="list-style-type: none"> LOTA Connect launched with LOTA mentors and LOTA Pioneer graduates 	<ul style="list-style-type: none"> Include LOTA Pioneer graduates from 2025 in LOTA Connect Explore expansion of the network to other stakeholders and possibly merge with pICTURE network

SAI SDG Auditors	N/A	<ul style="list-style-type: none"> • Support professional development of SAI SDG Audit Leaders • SAI Leadership and key stakeholder workshop for SAI SDG Auditor Initiative
Value Deliverable 3: Sustainable Audit Practices		
LOTA Scan	<ul style="list-style-type: none"> • LOTAScan is available in four languages • Used by all SAIs in LOTAScan 	<ul style="list-style-type: none"> • Explore possibility of carving out IT assessment to merge with the pICTURE assessment tool • Streamline and integrate the strategic audit planning part into the overall IDI strategic audit planning framework
SAI Audit Analytics	N/A	<ul style="list-style-type: none"> • Design mechanisms for deep dive support of selected SAIs to sustainably use technology and AI in audit practices
SAI Technology Auditors	N/A	<ul style="list-style-type: none"> • Design mechanisms for deep dive support of selected SAIs to set up systems for sustainable technology audit practices, as a part of sustainable audit practices
Global Cooperative Audit of Climate Change Adaptation Actions	<ul style="list-style-type: none"> • Audit support provided to 48 SAIs in five English-speaking regions and Organisation of Latin American and Caribbean SAIs (OLACEFS) • Teams expected to complete audit and issue reports by end 2024 	<ul style="list-style-type: none"> • Launch the Education and Audit support for Arab Organisation of SAIs (ARABOSAI) region • Global publication based on the audit results of five English and OLACEFS regions in cooperation with WGEA
Auditing Sustainability Reporting in the public sector	<ul style="list-style-type: none"> • Publication of IDI- IFAC- ACCA paper and knowledge seminars on sustainability reporting and assurance in public sector under IDI's Portfolio of experiments 	<ul style="list-style-type: none"> • Design capacity development initiative for supporting SAIs in auditing sustainability reporting in the public sector
Audit of Sustainable Development Goals	<ul style="list-style-type: none"> • Updated and launched ISAM 2024 at the INTOSAI Side Event at the HLPF 2024 • Developed Policy Coherence and LNOB Audit Frameworks, both launched at IDI's Global Summit 	<ul style="list-style-type: none"> • Support SAIs in developing SDG audit strategies and conducting audits of SDGs implementation (including auditing leave no one behind) under the SAI SDG Auditors Initiative
Value Deliverable 4: Raised SAI Audit Profile		
LOTA Stakeholders Management	<ul style="list-style-type: none"> • Delivered four annual LOTAScan Talks events online • Contributed to OLACEFS ADOPT initiative 	<ul style="list-style-type: none"> • LOTAScan Talks event on selected technology topic in 2025 • Continue to support SAI Brazil on ADOPT initiative • Explore possibility of having joint webinar series together with pICTURE • Explore further possibilities on cooperation between LOTAScan and

		plICTURE (IDI Initiative on IT Governance)
SDG Stakeholders Management	<ul style="list-style-type: none"> • Work together with other INTOSAI partners for INTOSAI Side Event at UN High Level Political Forum (HLPF) 2024 • IDI's Global Summit on Sustainability and Digitalisation • Participated in UN- INTOSAI Symposium. 	<ul style="list-style-type: none"> • INTOSAI Side Event at HLPF 2025
CCAA Stakeholder Management	<ul style="list-style-type: none"> • Together with SAI Innovations Initiative facilitated panels on the Innovating for Climate Change Adaptation Actions • IDI's Global Summit on Sustainability and Digitalisation • Contribution to INTOSAI event at COP 2024 	<ul style="list-style-type: none"> • Attend the COP meeting in 2025 to present IDI-WGEA Global Publication on Audit of Climate Change Adaptation Actions. • Participate in stakeholder meetings like WGEA Assembly.
EFA Stakeholder Management	<ul style="list-style-type: none"> • IDI's Global Summit on Sustainability and Digitalisation 	<ul style="list-style-type: none"> • To be included in SDG stakeholder management.
INTOSAI Stakeholder Management	<ul style="list-style-type: none"> • Attended EUROSAI, OLACEFS, PASAI meetings • Participated in PAS meeting 	<ul style="list-style-type: none"> • Attend relevant INTOSAI, EUROSAI, OLACEFS and PASAI meetings

F. Expected Results

Common indicators across Relevant SAIs and Professional SAIs work streams

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
				2023	0	24	39	44
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Publication of SAI audit results	[084] For SAIs with the mandate to publish, a cumulative number of IDI-supported / cooperative audits with findings or opinions published (as stand-alone reports or as summaries in the SAI's annual report)	2023	0	24	39	44
Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	SAIs engage with stakeholders in setting their audit plans	[089] Cumulative number of SAIs supported by IDI to strengthen engagement with stakeholders in their audit process	2023	0	4	6	6
Short-term outcomes	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems	[090] Cumulative number of SAIs supported by IDI to strengthen their system for	2023	0	37	43	51

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
		for strategic audit planning	strategic/annual audit planning and mainstreaming issues relevant to stakeholder needs and expectations (e.g. technology audits, SDG audits, equal futures audits, and considerations of equality, diversity and inclusion)					
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving audit methodology	[093] Cumulative number of SAI audit practices where IDI has helped to set up or strengthen systems for developing & maintaining audit methodology in accordance with the ISSAIs	2023	0	7	7	7
IDI Output	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	[113] Number of professional quality audit resources available on the IDI website at the end of the year	2023	10	13	16	16
IDI Output	S2 Sustainable SAI Audit Practices	Professional education available across the SAI community	[114] Number of different topics and languages on which professional education is made available to SAI auditors (open access or to at least one group of SAIs) during the year	2023	18	22	30	21
IDI Output	S2 Sustainable SAI Audit Practices	IDI facilitates knowledge sharing efficiently across the SAI community	[115] Cumulative number of people benefitting from IDI knowledge sharing events provided to the SAI community (e.g. SAI Innovation webinars, market place events, LOTA talks, EFA voice, Auditing the SDG awareness raising events)		6202	7030	7160	7290
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[116] Number of IDI managed alumni networks (e.g. SYL circle, PESA Circle, Learning Specialist Circle, Quality Management Specialists) with at least one Continuing Professional Development event (face to face or online) during the year, including under the Centre for SAI Audit Professionals		2	4	4	5
IDI Output	S2 Sustainable SAI Audit Practices	IDI's professional staff capacity development support is provided in an economic, efficient and	[117] Number of people actively using IDI's digital education platform including the Centre for SAI Audit Professionals during the year	2023	1000	1200	1500	2000

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
		effective manner						
IDI Output	S2 Sustainable SAI Audit Practices	IDI responds to SAI needs by facilitating SAI access to predictable capacity development support on which SAIs can rely	[112] Number of long-term predictable support offerings in the Professional & Relevant SAIs portfolio	2023	5	10	19	19

Indicators for Relevant SAIs work streams

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S3 SAIs Contributing to Sustainable Development	SAI audit reports issued as per legal mandate	[086] Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI-supported / cooperative audits	2023	87	133	144	150
Long-term Outcomes	D3 SAIs contributing to better use of technology by governments	SAI audit reports issued as per legal mandate	[087] Cumulative number of SAI audit reports or opinions issued as per legal mandate in relation to improving government use of technology, following IDI-supported / cooperative audits	2023	0	20	25	27
Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage technology and enhance government use of technology	[097] Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA	2023	0	20	25	27
Short-term outcomes	S3 SAIs Contributing to Sustainable Development	Effective SAI leaders facilitating change	[098] Cumulative number of EFA Change Makers that have successfully implemented their SAI change strategy	2023	0	4	8	12
IDI Output	S2 Sustainable SAI Audit Practices	SAIs undertake high-quality audits in relevant and emerging topics of interest to stakeholders	[107] Cumulative number of SAI auditors completing professional education in auditing climate change adaptation actions	2023	247	271	271	271

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	S2 Sustainable SAI Audit Practices	SAIs undertake high-quality audits in relevant and emerging topics of interest to stakeholders	[108] Cumulative number of SAI Auditors completing professional education and practical work in auditing the SDGs and developing SDG audit strategies	2023	459	484	484	484
IDI Output	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	[109] Cumulative number of SAI audit leaders completing their programme as EFA Changemakers	2023	0	6	12	18
IDI Output	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage on technology and enhance government use of technology	[110] Cumulative number of SAI auditors completing professional education as LOTA Pioneers	2023	0	40	50	54
IDI Output	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage on technology and enhance government use of technology	[111] Cumulative number of SAI auditors completing integrated education and support offered by IDI in relation to building competent technology auditors (technology audits and use of data analytics)	2023	0	0	0	50

G. Work stream focus on Gender and Inclusion

We have mainstreamed gender and inclusion considerations in every initiative of the workstream. Besides this we have a specific focus on gender and inclusion in two initiatives – Equal Futures Audit (EFA) Changemakers and Auditing SDGs, where we focus on the principle for leave no one behind. In 2025 the Relevant SAIs work stream we will graduate a pool of Equal Futures Audit Changemakers, after successful development of EFA audit strategies and issuance of EFA audit reports. EFA Awards will recognize excellence in EFA strategy and audits. As a part of the SAI SDG Auditors initiative, we will support SAIs in auditing the leave no one behind principle and develop case studies on auditing universal health coverage and multi-dimensional poverty. The global cooperative audit on climate change adaptation actions has a cross-cutting theme of inclusion. As such, in 2025, the global publication on these audits will feature SAI insights and recommendations for enhancing inclusion in climate change adaptation actions across four areas – disaster risk reduction, water resource management, sea level rise and coastal erosion and national adaptation plans and actions.

H. Financial overview at the workstream level

For 2025, Relevant SAIs work stream’s total budget is NOK 19.8 million, which represents an increase of 63% over the 2024 revised forecast of NOK 12.2 million. The increase relates to both direct staff and delivery costs. Direct staff costs for 6.5 staff (full-time equivalent) working in the Work Stream are NOK 8.4 million and represent an increase of 35.3%. This pertains to one additional secondment recruited for the SAI Technology Auditor initiative. Direct delivery costs for the work stream are NOK 8.1 million and represent an increase of 151.9%. The increase

reflects our plans to outsource the digitalisation of the SAI Audit Analytics and SAI Technology Auditors educational content to a procured service provider; the launch of SAI Audit Analytics and SAI SDG Auditors initiatives combined with the Leadership Session; and procuring an external consultant to support us on design of the capacity development initiative for supporting SAIs in auditing sustainability reporting in the public sector. The balance accounts for apportioned overhead and support costs at the organisational level.

I. Risk Management

In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for the Relevant SAIs workstream:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Lack of required expertise: IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development.	High	Low	Treat	<ul style="list-style-type: none"> Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills. Maintain relations with the existing resource pool and expand the base of resources. In-house professionals maintain continuing professional development in relevant areas. We will also leverage partnerships with SAIs and other stakeholders to mobilise resources.
2) Inability to address the diversity of SAI needs: IDI is not able to meet the needs of SAIs with diverse capacities in auditing technology, climate change, equality, and SDGs.	High	Moderate	Treat	<ul style="list-style-type: none"> Build resources and educational material that can be adapted to different environments as per needs. Focus on capacity development of SAI auditors who can work with global products at the SAI level. Explore providing support at global, regional and SAI levels. Ensure regional balance in global resource teams. Constant dialogue with INTOSAI bodies, regions and SAIs to understand their needs.
3) Timeliness of initiatives: IDI is not able to deliver initiatives on emerging topics such as technology, climate change, equality and inclusion, and SDGs on time and either loses momentum or delivers initiatives ahead of time.	High	High	Treat	<ul style="list-style-type: none"> Scan the audit universe to track emerging topics Partner with expert bodies in INTOSAI and outside to source necessary intelligence and expertise on diverse subject matter. Consult with SAIs and regions on a regular basis.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
				<ul style="list-style-type: none"> • Prioritize resources for supporting SAIs in responding to emerging trends. • Provide for flexibility and ability to pivot to meet emerging needs on time.
4) Alignment of strategic audit plan: SAI strategic audit plan is not aligned to the audit strategies developed under LOTA, EFA and SDGs	High	Low	Treat	<ul style="list-style-type: none"> • Include categories of technology, equality and SDGs in the planning for impact model. • Support SAIs in linking the work done for developing subject-specific audit strategies to the overall strategic audit plan of the SAI.
5) Buy-in by SAI Leadership: Participation of SAI leadership at different levels does not support the change and the SAI fails to comply with the statement of commitments	High	Low	Treat	<ul style="list-style-type: none"> • Engage with SAI leadership right at the beginning of the initiative to have leadership buy-in • Besides heads of SAIs, involve different levels of SAI leadership and create awareness about the initiative. Especially engage with the functional and operational leaders. • Invest in professional development of SAI leadership in trending areas.
6) Resistance to change: SAI is not willing to change the ways of working and adapting to the required change.	Medium	Medium	Treat	<ul style="list-style-type: none"> • Involvement of both SAI leadership and SAI staff in the process • Emphasis on the SAI teams' roles in supporting the SAI capacity building in the longer term. • Train and leverage SAI change agents. • Develop effective SAI audit leaders.



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